

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Monday 14th March, 2022

No. 104

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 23/2021-GST/SIKKIM

Date: 1st June, 2021

NOTIFICATION

In exercise of the powers conferred by sub-rule (4) of rule 48 of the Sikkim Goods and Services Tax Rules, 2017, the Government, on the recommendations of the Council, hereby makes the following further amendment in notification of the Government of Sikkim in the Finance Department, No.13/2020 – State Tax, dated the 21st March, 2020, namely:—

In the said notification, in the first paragraph, after the words “notifies registered person, other than”, the words “a government department, a local authority,” shall be inserted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

